

G R S App F IX 4]

1942

File No 113-44

Previous References

77C

Serial Nos 1, 7, 33, 4

me 55-21-187 190

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for NW 4L

SUBJECT

~~Abolition of~~ profession tax in
the Tripura Form letter

To,
The D C Thun Kue
R 4694 dt 11 11 42

Directs that the levy of
may be deferred on present

the Tipton Townships

Land and Revenue
Secretariat

File No 113

of 1912

[App F III-2]

Serial
No

Letter no A 6 c 4201/41-42
dated 3-6-42 from the Deputy Commissioner
Tumkur Dist. Stating that - the Tipton
Town Hl Bd have not given effect to
the orders of Govt. Sanctioning the levy
of profession tax in the Said Municipality
and the Sanctioning orders on the
resolutions of the Municipal Council
to abolish the levy of the Said tax
more than twenty years ago,
In G.O. dated 23-6-1922,
Sanction was accorded to the levy of
profession tax in the Tipton Townships
But - the Municipal Council have not
given effect to the Said order during
the last about 20 years This irregularity
does not appear to have been noticed
during the inspections of the Dy Commr
and the audit till March 1940

✓ When this was brought to the
notice of the Hl Bd, they resolved that the
orders of Govt. may not be given effect to
as sufficient taxes have already been
levied in the town As it was pointed
out by the audit that the Hl Bd was incompetent
to keep the orders of Govt. in abeyance
they have taken action to request G

Contn Sheet

Abolition of Profession Tax in the Triplicane Town

604
L

ML File No 113

of 1942

General and Revenue
Secretariat

Serial
No

to abolish the levy of the Profession Tax
which has not all been collected so far
The action of the Municipal Council in not
having collected the tax in question is
highly irregular

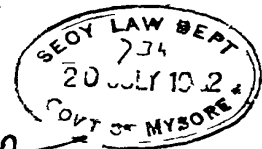
Before the request of the ML to
to abolish the levy of the Profession Tax
is considered, it is perhaps necessary
to know what are all the other taxes
that are being levied in this Municipality,
the financial position of the ML Cl, the
anticipated income from Profession Tax.

Submitted with a draft letter to
the D C - Tumkur Dist - calling for further
information on the above points

Submitted for orders

19/7/42
AS
19/7

4) May be appd
Law secy for
copy



22-7-42

Done for
copy

20

The D C Tumkur Dist
no L 882 d 23 7-42
calls for certain information

Pur (S)
AS ✓ 211

Abolition of Profession Tax in the Tiptur Town Municipality

ML File No

of 1942

[App F III-2]

Serial
No

Letter no A6C4201/4-42 d 6-10-42
from the Deputy Commissioner Tumkur
best forwarding further information
in the matter

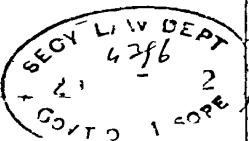
The report of the Deputy Commr
Tumkur best is submitted for perusal.
The financial position of the Municipality
is reported to be sound. The Municipal
Council would realise an income of Rs 200
per annum. It has also been indicated
by the President Tiptur Town M.C. that
the taxes at the ^{place} are already heavy.

In these circumstances the
Tiptur Town Municipal Council have
resolved to abolish the levy of profession
tax at the place (sanctioned by Govt in
the year 1922 but not given effect to)

Having regard to the above facts
the levy of profession tax in the Tiptur
Town Municipality may perhaps be deferred
with the observation that the action
of the Municipal Council in having
kept the orders of Govt in abeyance
was highly irregular.

Submitted for orders
20/10/42 It may be approved
21/10/42

WD 04155-GPB-55 000-23-1



NOTE—Contn sheet

Mag

Mag W

A

File No

ME 225-2

of 1942

General and Revenue
Secretariat

Serial
No

A may be approved
Number 254

Ass
20-10-42
for
21/10/42

Ass
31-10-42

Ass
2-11-42

Ass
11/11/42

OFFICE OF THE SECRETARY
FOR L & P
Date 22-10-42
N 3223

Submitted with a draft letter to the
by - Comr. Tunkar Bhat

Ass
6-11-42
45
6/11/42

Ass
10/11/42

To the by Comr. Tunkar Bhat
NO 24694 d 11-11-42

Directs that the levy of profession
tax on the Tipton Town Thakur may be
deferred for the present

B
m
14/11

GOVERNMENT OF MYSORE

7604/L

217 p/
Add

MU 113-42-1

OFFICE OF

The Deputy Commissioner

Tumkur District

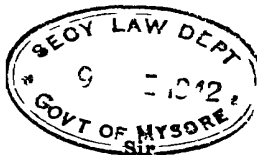
TUMKUR

No A6.C.4201/41-42

Encls 164

Date the 3rd June 1942

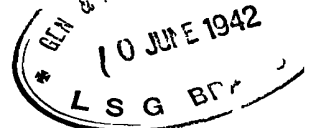
W. H. S.
To
H. C.



G. Narayana Swami Naidu, Esq, B A, B L.

Secretary to Government,

Law Department, B a n g a l o r e



Subject - Abolition of Profession Tax in Tiptur Town Municipality

In forwarding herewith in original, the connected records received from the President, Town Municipal Council, Tiptur, on the above subject, I have the honour to state as follows -

The President states that the levy of tax on Profession, arts, callings etc was sanctioned by Government in their order No L 7518/M1 55-21-190 dated 23-6-1922. It was observed by the Assistant Comptroller, during the inspection of the accounts of the office, that the levy of profession tax sanctioned by Government so far back as 1922 was not given effect to.

The subject was placed before the Municipal Council at their meeting held on 27-2-1941 and it was resolved that the levy of the tax may not be given effect to in view of the fact that - sufficient taxes have already been levied in the town.

It is stated that when the resolution of the Council declining the levy of the said tax was communicated to the Assistant Comptroller, he has questioned as to whether the Council is competent to keep, in abeyance, the levy of the tax sanctioned by Government. The President states that the matter was again placed before the Council at their meeting held on 27-2-1942 wherein they have resolved that Government be requested to accord sanction for the abolition of the levy of Profession Tax in this Municipality.

In this connection I may state th t a similar resolution of
the Tumkur Town Municipal Council was also turned down by Government

I request that orders of Government may be kindly obtained in
the matter

I have the honour to be,
Sir,
Your most obedient servant,

P. Suryanarayana Rao
Deputy Commissioner,
Tumkur District

T R

u

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()
the 19

Date of issue

23 7 42

Signed by

M. R. Rao

Last of enclosures

Copied by

Examined by

Section

Me

File No

113-42

Serial No

7

No

L 882

To

with record

The D C Tunkur last

Sir,

With refer to your

*letter no ABC 42.01/41-42 d 3-1-42
regarding the resolution of
the Teptur Town Md Cl for the
abolition of the Profession Tax
in the Said Municipality, I am direct-
ed to request you to furnish
information on the following
points -*

*1) What are all the taxes
that are being levied in the
Teptur Town Municipality at present?*

- 1) What is the financial position of the Municipality?
- 2) What is the anticipated income from the levy of profession tax?
- 3) Whether there are any Town improvement works on hand and whether there are any proposals for taking up such works?
- 4) Whether there are any ^{civic} amenities to be provided to the town in the near future
- 5) Why the irregularity of the T. & P. tax and it is not having given off to the Govt. 23-6-1922
- 6) Why it was not noticed in the course of your inspections of the M. & P. office that prior to 1940?

A detailed report on the above points together with your definite views on a resolution of the T. & P. Tax Town M. & P. may be submitted to Govt. for orders

The number and date of the order in which

the resolution of the T. & P. Tax Town M. & P. ^{- was sanctioned} on a similar subject (vide penultimate para of your letter under reference) may kindly be furnished for reference

The records accompanying for reply & retransmission

I have etc -
W. 22-7-22

For Secy to Govt -
20.10.22

2252
2

GOVERNMENT OF MYSORE

OFFICE OF

No. A6 C 4201/41-42
Encls 1 file done

Tiptur District
TUMKUR

Date 6th October 1942

No. 113-42-33

710

CO. OF Y

C NARAYAN SWAMY NAIDU, ESQ., B.A. B.L.,

Secretary to Government of Mysore,

Law Department, Bangalore

Re Abolition of profession tax in Tiptur Town Municipality

With reference to your letter No L 822/11 113-42-7 dated 23-7-42 on the above subject. I have the honour to forward, herewith, in original, the connected file of records received from the President, Town Municipal Council, Tiptur and to state as follows -

The taxes that are being levied at present in this Municipality are, mohatarpha, Shop and vehicle taxes at the rates referred to in the President's letter

The financial position of this Municipality is sound and the closing balance on 1-8-1942 is stated to be Rs 27,132-13-0, including investments of Rs 7,685/- held in Savings Bank

The anticipated income from the levy of the profession tax would be not more than Rs 200/- ^{per annum} ~~per m~~. The total demand under shop tax being Rs ^{200/-} 21,000/-, Under Section 61 (b) (XII) of the Town Municipality Act, of 1933, persons already paying shop tax, cannot be called upon to pay taxes on professions, trades and callings. Further it is stated that there are no tailors' Barbers', Washing Agencies' and carpenters' shops on a monthly income of Rs 30/- for being assessed to this tax. The President states that in case the profession tax is insisted upon and brought to force, it has to be levied and recovered mainly from Government servants, drawing a pay of Rs 30/- and above per mensem, whose strength is also small.

There are no town improvement works on hand and no proposals for taking up such works for the present owing to international difficulties. ^{There are no more amenities} to be provided in the town in the near future.

The President states that the cesses levied in this town Municipality works up to 9 annas in the rupee. In addition to this, taxes on vehicles have been enhanced. Education cess is also being recovered from the year 1941-42. The demand amounting to Rs 12,681/- ^{and} ~~under~~ ^{from the year 1941-42} ~~the~~ ^{Special Income Tax} hatarpha is itself very heavy for being collected by one bill collector and as the income expected by the levy of the profession tax is small it may not be advisable to entertain ~~and~~ an additional bill collector, even on a "lesser" pay.

As ~~taxes are~~ levied on vehicles ^{at an} increased rate, the President states that an income equal to the amount expected from the levy of this tax would ~~be~~ realised.

In the penultimate para of this office letter, it was stated that Government had turned down a similar resolution of the Tumkur Town Municipality but not sanctioned as stated in your letter under reference.

A copy of G.O. No L 8066-S/11 60-33-99 dated 9-5-1954 directing that the proposal of the Tumkur Municipal Council, cannot be sanctioned on the ground that the levy is invalid, etc. is enclosed.

have the honour to be,
Sir,
Your most obedient servant,

[Signature]
DEPUTY COMMISSIONER
TUMKUR DISTRICT

[Signature] Absent from duty 2 quarters

KRL

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

()

the 19

Date of issue

11 11 42

Signed by

Mr L. K. Rao

List of enclosures

Copied by

Examined by

Section W

File No 113-42

Serial No 42

No

24694

Records

To

The Dy Commr, Tumkur Dist

Sir,

with refce to the

Correspondence ending with
your letter no A B C 4201/41 42:
d 6-10-42 Soliciting orders
of Govt- on the resolution of
the Tumkur Town Municipal Commr
to abolish the levy of property
tax at the place, I am directed
to state that, in the circum-
stances stated, the levy of the
tax in question in the said
Municipality may be deferred for the

However

I am to add that, ~~however~~, that

The action of the Tipton Town Mt Cal in having
unobeyance conveyed
1891, the orders of Govt - ~~contained~~ in the G O no L 7518,

176 55-21 190 d 23-6-92 denying the profession

law at the place, ~~unobeyance~~ is highly
irregular and this may be kept limited out to
President of the Mt Cal

The records accompanying have Etc

for
for Secy to Govt -
Law Dept -

Mem L 4695 of # 11 42

Copy w/c to the Comptroller to Govt -
for information

Bo
for
for Secy to Govt -
Law Dept -

